Equalization Use of Funds Guidance

How can libraries use Equalization funds?

Equalization funds may be used for the same types of expenditures as local tax monies. Libraries are cautioned not to rely on Equalization funds for regular library operation as these funds are subject to appropriation and hence are not guaranteed from year to year. The list below is to serve as a guide on eligible costs and in what budget category they are to be reported.

Category	Examples of Cost
Building/Capital/Maintenance	Building construction, repair or renovation
	Elevators
	Flooring, windows, siding
	Heating and cooling units and repair
	Janitorial/custodial services
	Lawn care
	Lighting fixtures and rewiring
	Parking lot paving, sidewalk repair
	Roofing, gutters, ceiling tiles, insulation
	Utilities: electricity, water, sewage
Furniture	Chairs
	Desks, including circulation desks
	Shelving units
	Tables
Library Collections	Audio, digital and print books and magazines
	Databases
	DVDs
	MOLIB2GO, Overdrive, 3M Cloud, etc.
	Music CDs
	Other non-technology items that circulate to patrons
Personnel	Salaried and hourly library staff, including benefits
Programs	Craft and activity supplies
	Other program supplies
	Presenters
Public Relations	Brochures, flyers, posters
	Paid advertisements
	Signage, including electronic displays
Technology: Equipment and Software	Barcode scanners
	Computers, monitors, laptops, tablets, servers
	Office equipment such as copiers and fax machines
	Digital readers/scanners/printers
	DVD tower dispensers
	eReaders
	Internet connectivity, including wireless
	Library automation software, including annual maintenance fees
	Self-checkout units
	Televisions
Other	Bookmobiles
	Telephone

What are some examples of how libraries have used these funds?

The following are examples of how libraries have used Equalization funds:

ADA Compliance

Automation Projects *(e.g. Library automation system)*

Collection Development *(e.g. Reference, Large Print, AV materials, picture books, teen)*

Computers (desktops or laptops),

Computer Equipment, Servers, Software

E-books (e.g. MOLib2Go, Overdrive, 3MCloud)

Equipment *(e.g. Copier, fax, microfilm)*

Furniture *(e.g. Tables, chairs, circulation desk)*

Outreach Vehicles *(e.g. Bookmobile)*

Programs *(e.g. Flyers, summer, teen, senior, etc. programs)*

Shelving *(e.g. Carousel shelving, DVD racks, book display or pamphlet holders)*

Signage (both inside and outside)

Staff *(e.g. Salaries & benefits for additional or temporary employee, staff training)*

Technology Maintenance & Security *(e.g. Agreements, warranties & upgrades)*

Can these funds be used for capital improvements?

Yes, Equalization funds can be used for capital expenditures and facilities upgrades. Capital expenditures and facility upgrades include capital repairs, remodeling or additions, new construction and/or repair or replacement of:

Roofing, gutters, ceiling tiles, insulation

Lighting fixtures, (re)-wiring for technology

Flooring, windows, siding

Parking lot paving, sidewalk repair, (covered) patio for outdoor programs, (separate, free-standing) storage building.

When must the funds be spent?

Equalization funds should be spent by the end of the calendar year. Your library is required to report on the use of these funds the following February.   Please contact the Missouri State Library if your library plans to use these funds for a project which will not be completed within the calendar year.

NOTE: If your library service improvement project does not correspond to any of these categories or examples, please contact Debbie Musselman at the State Library, **800-325-0131**, before you begin the project.